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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** All County Assessors and Auditors

**FROM:** Micah G. Vincent, Commissioner

**RE:** Tentative Determination of Assessed Values of State Distributable Property,  
Senate Enrolled Act 420-2014

**DATE:** May 8, 2014

On March 25, 2014, Governor Pence signed into law Senate Enrolled Act 420 ("SEA 420"). Section 18 of SEA 420, effective July 1, 2014, amends IC 6-1.1-8-27 to require the Department of Local Government Finance, on or before June 1 of each year, to certify its tentative determination of assessed values of state distributable property that are distributable for each taxing unit under IC 6-1.1-8-26. This certification is made to the county assessor and county auditor of each county where a tentative determination is made. A county auditor who receives this certification may use the tentative assessed values to prepare the certified statement of assessed values required under IC 6-1.1-17-1. The county auditor must designate these values as tentative assessed values in the certified statement. Section 18 of SEA 420 first applies to the 2015 pay 2016 tax cycle.

## Contact Information

Questions may be directed to Staff Attorney David Marusarz at (317) 233-6770 or [dmarusarz@dlgf.in.gov](mailto:dmarusarz@dlgf.in.gov).